

PRINCE GEORGE'S COUNTY

Forms. The person collecting any such tax shall submit a report upon such forms and set forth information as the Director of Finance may prescribe and require, showing the amount of room rental charges collected and the tax required to be collected, and shall sign and deliver the same to the Director of Finance with a remittance of said tax. Forms will be available at the Upper Marlboro and Hyattsville offices of the Treasury Division, Office of Finance.

Failure to Collect or Report. If any person shall fail or refuse to collect said tax and to make, within the time provided herein, any report and remittance required herein, the Director of Finance shall proceed in such a manner as he may deem best to obtain facts and information on which to base estimate of the tax due. As soon as the Director of Finance shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same and to make such report and remittance he shall proceed to determine and assess against such person the tax and penalties provided for herein and shall notify such person by mail sent to his last known place of address of the total amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten days from the date of said notice.

Records. It shall be the duty of every person liable for the collection and payment of the tax to the County, to keep and preserve, for a period of two years, such suitable records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the County, which records the Director of Finance shall have the right to inspect at all reasonable times.

Transfer or Cessation of Ownership. Whenever any person required to collect and pay to the County a tax hereunder shall cease doing business or otherwise dispose of his business, any tax payable hereunder to the County shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

Exceptions. No tax shall be payable hereunder on a room rental paid to any hospital, medical clinic, convalescent home, or home for aged persons. No tax is to be collected upon room rental, paid for